

DISTILLED SPIRITS TAX RETURN

		YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
EXCISE TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6075

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

**READ INSTRUCTIONS
BEFORE PREPARING**

NOTE: Report all alcoholic beverages in wine gallons. To convert liters to wine gallons multiply the quantity in liters by 0.264172. Round the resulting figure to the nearest gallon.

STATEMENT I - SALES AND TAX LIABILITY		A 100 PROOF AND UNDER (Gallons)	B OVER 100 PROOF (Gallons)
1. Total sales of distilled spirits <i>(enter from line 8 of Statement II)</i>	1.		
2. Distilled spirits returned from retailers <i>(enter from line 5 of Statement II)</i>	2.		
3. Net sales <i>(subtract line 2 from line 1)</i>	3.		
4. Sold to other distilled spirits taxpayers <i>[enter total from Form(s) BOE-243-B]</i>	4.		
5. Exported or sold to common carriers <i>[enter total from Form(s) BOE-244-B]</i>	5.		
6. Armed forces sales <i>[enter total from Form(s) BOE-244-B]</i>	6.		
7. Other exemptions <i>(attach documentation)</i>	7.		
8. Total exempt sales <i>(add lines 4 through 7)</i>	8.		
9. Taxable sales <i>(subtract line 8 from line 3)</i>	9.		
10. Rate of tax per wine gallon	10.	\$	\$
11. Amount of tax <i>(multiply line 9 by line 10)</i>	11.	\$	\$
12. Total tax due <i>(add Columns A and B of line 11)</i>	12.		\$
13. Penalty <i>(if filed after the due date, see instructions on back)</i>	PENALTY 13.		\$
14.	INTEREST 14.		\$
15. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 12, 13 and 14)</i>	15.		\$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE

SIGNATURE

PHONE NUMBER

DATE

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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.

Always write your account number on your check or money order. Make a copy of this document for your records.

STATEMENT II - DISTILLED SPIRITS INVENTORY RECONCILIATION		A 100 PROOF AND UNDER (Gallons)	B OVER 100 PROOF (Gallons)
1. Inventory, first of reporting period <i>(same as closing inventory of previous reporting period)</i>	1.		
2. Received from bottling department <i>[monthly totals from Form(s) BOE-240-A]</i>	2.		
3. Purchased from California distilled spirits taxpayers <i>[monthly totals from Form(s) BOE-241-A]</i>	3.		
4. Imported into California <i>[monthly totals from Form(s) BOE-242-A]</i>	4.		
5. Returns from retailers <i>(enter on line 2 of Statement I)</i>	5.		
6. Gains unaccounted for	6.		
7. Total accounted for <i>(add lines 1 through 6; total must agree with line 13)</i>	7.		
8. Total sales <i>(enter on line 1 of Statement I)</i>	8.		
9. Losses accounted for by affidavits <i>(see Regulation 2550)</i>	9.		
10. Losses unaccounted for	10.		
11.	11.		
12. Inventory, end of reporting period <i>[see Regulation 2530(a)]</i>	12.		
12a. Represents physical inventory (check here) <input type="checkbox"/> Date of actual inventory _____	12a.		
13. Total accounted for <i>(add lines 8 through 12; total must agree with line 7)</i>	13.		

INSTRUCTIONS - DISTILLED SPIRITS TAX RETURN

GENERAL

The California State Board of Equalization administers the California Alcoholic Beverage Tax Law, which includes the state excise tax on distilled spirits. The tax rates for this law as they relate to the sale of distilled spirits are shown on this return.

Report all alcoholic beverages in wine gallons. To convert liters to wine gallons, multiply the quantity in liters by 0.264172. Round the resulting figure to the nearest gallon.

FILING REQUIREMENTS

Every distilled spirits taxpayer shall, on or before the fifteenth day of each month, or on or before the fifteenth day of the month following the close of such other reporting period authorized by the Board, file a tax return of all sales of distilled spirits for the reporting period. A return must be filed each reporting period regardless of whether any tax is due. The return must be complete in every detail as called for on the return and supported by the necessary supplemental reports on Forms BOE-240-A, BOE-241-A, BOE-242-A, BOE-243-B, and BOE-244-B. A remittance for the amount due as shown must accompany the return. A duplicate of the return should be retained on the licensed premises for verification by Board auditors.

PENALTY FOR LATE FILING

The state law imposes a penalty for the late filing of this return regardless of whether any tax is due. The penalty for late filing of this return is \$50.00 or 10% (.10) of the amount of tax due, whichever is greater. The penalty for late payment of tax is 10% (.10) of the amount of tax due. The Board is authorized by law, for good cause, to extend the time for the filing of this return for not to exceed one month. Any request for an extension should be made in writing and addressed to the Board in Sacramento.

STATEMENT I - SALES AND TAX LIABILITY INSTRUCTIONS

- Line 1. Total sales of distilled spirits.** Enter the total gallons of distilled spirits sold during the reporting period. Same as line 8, Statement II.
- Line 2. Distilled spirits returned from retailers.** Enter amount from line 5 of Statement II.
- Line 3. Net sales.** Subtract line 2 from line 1.
- Line 4. Sold to other distilled spirits taxpayers.** Enter the total gallons of all sales and deliveries of distilled spirits to other California distilled spirits taxpayers. Amounts claimed must be supported by a completed Form BOE-243-B.
- Line 5. Exported or sold to common carriers.** Enter the total gallons of all sales of distilled spirits exported or sold for export from California and actually exported, and all sales of distilled spirits to common carriers engaged in interstate or foreign passenger service. Amounts claimed must be supported by a completed Form BOE-244-B.
- Lines 6 and 7.** Enter the total gallons of tax exempt distilled spirits not included in lines 4 and 5; reference Section 32053 of the Alcoholic Beverage Tax Law. Send supporting documentation for exemptions claimed with the tax return.
- Line 8. Total exempt sales.** Add lines 4 through 7.
- Line 9. Taxable sales.** Subtract line 8 from line 3.

COMPUTATION OF TAX

- Line 11. Amount of tax.** Multiply line 9 by the rate of tax shown on line 10.
- Line 12. Total tax due.** Add Columns A and B of line 11.
- Line 14.** The interest rate is noted on the front of the tax return and applies to each month or portion of a month after the due date.
- Line 15. Total amount due and payable.** Add lines 12, 13 and 14 and enter total amount due and payable.

Note: All supporting documents, as required by the tax return, are to be completed in every detail. Every distilled spirits taxpayer shall, no later than the seventh day of the month following the reporting period, forward the original page or pages of Forms BOE-241-A, BOE-242-A, BOE-243-B and BOE-244-B to the Board in Sacramento.

Form BOE-240-A, plus copies of the above-mentioned forms, shall be kept and maintained at the licensed premises of the taxpayer in this state.

STATEMENT II - DISTILLED SPIRITS INVENTORY RECONCILIATION INSTRUCTIONS

- Line 1. Inventory, first of reporting period.** Enter the "inventory, end of reporting period" figures from the previous period return. Include inventory on own premises and in public and private warehouses.
- Line 2. Received from bottling department.** Enter the total gallons of distilled spirits from Form BOE-240-A. The totals must agree with the respective federal forms.
- Line 3. Purchased from California distilled spirits taxpayers.** Enter the total gallons of all bottled or packaged distilled spirits acquired from other distilled spirits taxpayers in California. Total amounts must agree with completed Form BOE-241-A.
- Line 4. Imported into California.** Enter the total gallons of all bottled or packaged distilled spirits acquired by direct importation from without the state or from the Foreign Trade Zone. Importation of distilled spirits into California in bond must be reported at the time of importation and not at the time of withdrawal from bond. Total amounts must agree with completed Form BOE-242-A.
- Line 5. Returns from retailers.** Wholesalers and rectifiers may accept the return of distilled spirits from retailers, provided such distilled spirits were sold to the retailer by the wholesaler or rectifier. Do not include returns from wholesalers or returns from out of state. Also enter this figure on line 2 of Statement I.
- Line 6. Gains unaccounted for.** Enter gains disclosed by physical inventories.
- Line 7. Total accounted for.** Add lines 1 through 6; total must agree with line 13.
- Line 8. Total sales.** Enter the total gallons of distilled spirits sold during this reporting period. Also enter this figure on line 1 of Statement I.
- Line 9. Losses accounted for by affidavits.** Unintentional destruction shall mean destruction of distilled spirits by fire, earthquake, floods, breakage in transit, accident, or by any other cause, when the exact quantity destroyed is known. Claims for loss by unintentional destruction must be filed with the Board in Sacramento immediately following the close of business on the last day of the month in which the loss is discovered. The claim must state under oath of the licensee that the distilled spirits were so damaged that they could not be used for any purpose. Proof of loss satisfactory to the Board in the form of insurance or carrier claims, which have been paid, must be retained on the taxpayer's premises for examination or verification by employees of the Board. The amount of distilled spirits voluntarily destroyed may be claimed as an accounted-for loss when the destruction is witnessed by a representative of the Board (reference Regulation 2550).
- Line 10. Losses unaccounted for.** Unaccounted-for losses shall include all other losses disclosed by physical inventory due to pilferage, handling, etc. Note: If line 7 is larger than line 13, the difference must be entered on line 10 as an unaccounted-for loss.
- Line 12. Inventory, end of reporting period.** Enter the total gallons of distilled spirits on hand at the end of the reporting period. At least two returns shall be prepared from semiannual physical inventories [reference Regulation 2530(a)].
- Line 13. Total accounted for.** Add lines 8 through 12; total must agree with line 7.